

ABSTRACT

The development of the profession of public accountants is inseparable from the rapid growth of the company in all fields. The development of a company will grow the profession of public accountants. The public accountant parties that the financial statements have been prepared in accordance with applicable standards and reflect the true nature of a business entity, and ensure that financial statements do not contain either material misstatements by mistake or fraud.

This study aims to determine the effect of Workload and Audit Experience on the ability of auditors in Detecting Cheating on 11 KAP in Bandung city. Sampling in this research is based on sampling technique Proportional Random Sampling in this study the number of samples researched as much as 31 respondents.

The pasrcial test result show that Workload at 63.8% to auditor ability in detecting fraud, while the rest is, at 36.2% is the influence of other variabels that are not researched. And audit experience at 56.5% to auditor ability in detecting fraud, while the rest is, at 43.5% is the influence of other variabels that are not researched.

Keywords: workload, audit experience, the ability to detect fraud